

XXIX. THE JUDICIARY

A. SUPREME COURT OF THE PHILIPPINES AND THE LOWER COURTS

STRATEGIC OBJECTIVES

MANDATE

The Supreme Court of the Philippines and the Lower Courts perform adjudicative functions vested on them by the Philippine Constitution and other applicable laws. Their judicial power includes "the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack of excess of jurisdiction on the part of any branch or instrumentality of the Government."

VISION

An independent, impartial, effective and efficient Judiciary, protective of the rights of the people and the democratic institutions to ensure sustainable human development

MISSION

To uphold the rule of law through fair, expeditious and timely judicial process in defending the constitutional and democratic rights and welfare of the people, and consistently pursue effective and efficient administration of justice

KEY RESULT AREAS

Just and lasting peace and the rule of law

SECTOR OUTCOME

Improvement and strengthening of the Judicial System and Process and Accessibility of the Judicial System by the poor

ORGANIZATIONAL OUTCOME

Independent, effective and efficient administration of justice

New Appropriations, by Program/Project

		<u>Current Operating Expenditures</u>			
		<u>Personnel</u>	<u>Maintenance and Other Operating</u>	<u>Capital</u>	
		<u>Services</u>	<u>Expenses</u>	<u>Outlays</u>	<u>Total</u>
PROGRAMS					
100000000	General Administration and Support	P 3,664,546,000	P 2,015,245,000	P 1,000,000	P 5,680,791,000
300000000	Operations	9,302,958,000	1,220,905,000		10,523,863,000
	MFO 1 : Resolution/Decisions in Appealed And Other Cases Under Its Jurisdiction	9,302,958,000	1,220,905,000		10,523,863,000
Total, Programs		12,967,504,000	3,236,150,000	1,000,000	16,204,654,000

PROJECT(S)				
400000000	Locally-Funded Project(s)	30,000,000	173,000,000	203,000,000
Total, Project(s)		30,000,000	173,000,000	203,000,000
TOTAL NEW APPROPRIATIONS		P12,967,504,000 P 3,266,150,000 P	174,000,000 P16,407,654,000	

New Appropriations, by Central/Regional Allocation

		<u>Current Operating Expenditures</u>			
			Maintenance and Other Operating Expenses	Capital Outlays	Total
		Personnel Services			
REGION					
Regional Allocation		P12,967,504,000 P 3,266,150,000 P	174,000,000	P16,407,654,000	
National Capital Region (NCR)		12,967,504,000	3,266,150,000	174,000,000	16,407,654,000
Total New Appropriations		P12,967,504,000 P 3,266,150,000 P	174,000,000	P16,407,654,000	

Special Provision(s)

1. **Judiciary Development Fund.** In addition to the amounts appropriated herein, all income derived from increase in the legal fees prescribed in the amendments to Rule 141 of the Rules of Court promulgated by the Supreme Court of the Philippines after July 18, 1984 shall be deposited by the Chief Justice or his duly authorized representative in an authorized government depository bank and shall be used to augment the allowances of the members and personnel of the Judiciary and finance the acquisition, maintenance and repair of office equipment and facilities pursuant to Sections 1 and 3 of P.D. No. 1949: PROVIDED, That at least eighty percent (80%) of said amount shall be used for the payment of cost of living allowances, and not more than twenty percent (20%) shall be used for the purchase of office equipment and facilities of the courts where the legal fees are collected: PROVIDED, FURTHER, That the allowances of the members and personnel of the Judiciary shall be distributed in proportion to their basic salaries.

The COA shall audit the receipts, revenues, uses, disbursements and expenditures of the Fund every quarter, and submit the appropriate report in writing to the Chairperson of the COA and to the Chief Justice of the Supreme Court, copy furnished the Presiding Justice of the Court of Appeals and all Executive Judges.

Likewise, the Supreme Court, shall submit either in printed form or by way of electronic document, to the DBM, copy furnished the House Committee on Appropriations and Senate Committee on Finance, quarterly reports on its income and expenditures, and the status of the Fund. The Chief Justice and the Court's web administrator or his/her equivalent shall likewise be responsible for ensuring that said reports are posted on the official website of the Supreme Court.

2. **Special Allowance.** Considering that the special allowance granted to Justices, Judges and all other positions in the Judiciary with the equivalent rank of Justices of the Courts of Appeals and Judges of the Regional Trial Court under R.A. No. 9227 have already been fully integrated into their salary increases as of June 1, 2012, the amount of Five Hundred Forty One Million Four Hundred Twenty Eight Thousand Pesos (P541,428,000) corresponding to the Special Allowance of the Judiciary component of their salaries shall now be deposited with the National Treasury as income of the General Fund pursuant to Section 44, Chapter 5, Book VI of E.O. No. 292, s. 1987. Once deposited, the salary being received by the members of the Judiciary shall be sourced and funded from the General Fund.

3. **Administration of Appropriations.** The appropriations provided herein for the Supreme Court of the Philippines and the Lower Courts shall be administered by the Chief Justice of the Supreme Court, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292, and other pertinent budgeting, accounting and auditing rules and regulations.

4. **Organizational Structure.** Notwithstanding any provision of law to the contrary, and within the limits of the appropriations authorized in this Act, the Chief Justice of the Supreme Court is hereby authorized: (i) to formulate and implement the organizational structure of the Judiciary; (ii) to fix and determine the salaries, allowances and other benefits of Judiciary personnel in accordance with the rates and levels authorized under R.A. No. 6758, as amended and R.A. No. 6686, as amended; and (iii) to make adjustments in the Personnel Services itemization including, but not limited to, the transfer of item or creation of new positions in the Judiciary, whenever public interest so requires: PROVIDED, That any modification of existing organizational structure and staffing pattern shall comply with existing organization, staffing and position classification and compensation standards, and shall in no case increase the total funding requirements for Personnel Services: PROVIDED, FURTHER, That the retirement and separation benefits of employees whose positions are affected by such organizational modification shall be paid in accordance with applicable laws, and shall be sourced from any

unexpended balance of, or savings in, the appropriations of their respective offices: PROVIDED, FINALLY, That a request on the foregoing changes and modifications shall be submitted to the DBM for proper documentation and to ensure compliance with applicable laws, rules and regulations.

5. Use of Savings. The Chief Justice of the Supreme Court is authorized to use savings generated from any item of appropriations in the Judiciary to cover actual deficiencies incurred for the current year and for the following purposes: (i) maintenance, repair, and improvement of their compounds and other facilities; (ii) payment of adjusted pension rates to retired Justices entitled thereto pursuant to Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and Supreme Court (SC) Administrative Matter (A.M.) No. 91-8-225-C.A.; (iii) payment of extraordinary expenses, transportation and representation allowances and other authorized benefits for Justices, Clerks of Court, and other court officials and personnel; and (iv) necessary expenses for the employment of temporary employees for judicial administration.

6. Maintenance and Other Operating Expenses of the Lower Courts. The amount of One Billion Two Hundred Twenty Million Nine Hundred Five Thousand Pesos (P1,220,905,000) appropriated herein for the MOOE of the lower courts shall be equitably allocated by the Supreme Court to all lower courts based on its case loads and on other standards prescribed for lower courts by the Supreme Court in consultation with the DBM.

To facilitate the utilization of said MOOE allocation and ensure that the requirements of lower courts are readily available and provided, the Procurement Service (PS), through its Regional Depots shall provide an easy access facility for lower courts to source all their supplies, materials and equipment from the PS.

7. Expenses for Official Travel. Reimbursement of actual and reasonable expenses incurred during official travel in carrying out the supervisory functions of the Supreme Court over lower courts may be authorized by the Chief Justice, subject to the limits prescribed by E.O. No. 298, s. 2004, and shall be duly supported by receipts and subject to pertinent accounting and auditing rules and regulations.

8. Payment of Adjusted Pension Rates to Retired Justices. The amounts appropriated herein for payment of pensions to retired Judges and Justices shall include the payment of pensions at the adjusted rates to retired Justices entitled thereto pursuant to Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and SC A.M. No. 91-8-225-C.A.

9. Non-Recurring Expenses. All non-recurring appropriations herein such as, but not limited to, foreign-assisted projects and locally-funded projects, shall not form part of the Judiciary's appropriations that may not be reduced by Congress under Section 3, Article VIII of the Constitution.

10. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the activities in the amounts indicated under the Details of the FY 2014 Budget attached as Annex A (Volume 1) of this Act.

PERFORMANCE INFORMATION

KEY STRATEGIES :

Delivery of independent, effective and efficient service/decisions through:

1. Improved case management
2. Efficient court operations
3. Judicial training and legal education institutions
4. Better court physical and technologies processes
5. Quality court decisions
6. Consequent restoration of public trust

MAJOR FINAL OUTPUTS (MFO) / PERFORMANCE INDICATORS

Targets

MFO 1: RESOLUTIONS/DECISIONS IN APPEALED AND OTHER CASES UNDER ITS JURISDICTION

Regional Trial Court	
No. of resolutions/decisions	144,661
Disposition rate	32%
Metropolitan Trial Court	
No. of resolutions/decisions	77,609
Disposition rate	51%
Municipal Trial Court in Cities	
No. of resolutions/decisions	66,206
Disposition rate	50%

Municipal Circuit Trial Court	
No. of resolutions/decisions	22,366
Disposition rate	48%
Municipal Trial Court	
No. of resolutions/decisions	65,377
Disposition rate	98%
Shari'a District Court	
No. of resolutions/decisions	34
Disposition rate	25%
Shari'a Circuit Court	
No. of resolutions/decisions	1,820
Disposition rate	107%
Child and Family Court	
No. of resolutions/decisions	35,694
Disposition rate	38%
Regional Trial Court - Region 7	
No. of resolutions/decisions	16,242
Disposition rate	29%
Municipal Trial Court in Cities - Region 7	
No. of resolutions/decisions	17,910
Disposition rate	66%
Municipal Circuit Trial Court - Region 7	
No. of resolutions/decisions	2,352
Disposition rate	45%
Municipal Trial Court - Region 7	
No. of resolutions/decisions	865
Disposition rate	54%

B. PRESIDENTIAL ELECTORAL TRIBUNAL

STRATEGIC OBJECTIVES

MANDATE

The Presidential Electoral Tribunal is the sole judge of all contests relating to the election returns, and qualifications of the President and the Vice-President of the Philippines and promulgates rules for the purpose. The Tribunal hears and decides en banc all presidential and vice presidential election contests. It exercises the same powers which the law confers upon the courts of justice, including the issuance of subpoena and subpoena duces tecum, the taking of depositions, the arrest of witnesses for the purpose of compelling their appearance, the production of documents and other evidence, and the compulsory compliance with its orders.

VISION

An independent, impartial, effective and efficient Judiciary, protective of the rights of the people and the democratic institutions to ensure sustainable human development

MISSION

To uphold the rule of law through fair, expeditious and timely judicial process in defending the constitutional and democratic rights and welfare of the people, and consistently pursue effective and efficient administration of justice

KEY RESULT AREAS

Just and lasting peace and the rule of law

SECTOR OUTCOME

Renewed integrity of the electoral process

ORGANIZATIONAL OUTCOME

Fair and speedy resolution of electoral cases involving the President and the Vice-President of the Republic of the Philippines

New Appropriations, by Program/Project

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		<u>Current Operating Expenditures</u>			
		<u>Personnel</u>	<u>Maintenance</u>	<u>Capital</u>	<u>Total</u>
		<u>Services</u>	<u>and Other</u>	<u>Outlays</u>	
			<u>Operating</u>		
			<u>Expenses</u>		
PROGRAMS					
100000000	General Administration and Support	P 48,277,000	P 7,507,000		P 55,784,000
300000000	Operations	27,259,000	4,980,000		32,239,000
	MFO 1 : Decisions/Resolutions of Cases Involving The President And Vice-President	27,259,000	4,980,000		32,239,000
	Total, Programs	75,536,000	12,487,000		88,023,000
	TOTAL NEW APPROPRIATIONS	P 75,536,000	P 12,487,000		P 88,023,000

New Appropriations, by Central/Regional Allocation

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		<u>Current Operating Expenditures</u>			
		<u>Personnel</u>	<u>Maintenance</u>	<u>Capital</u>	<u>Total</u>
		<u>Services</u>	<u>and Other</u>	<u>Outlays</u>	
			<u>Operating</u>		
			<u>Expenses</u>		
REGION					
	Regional Allocation	P 75,536,000	P 12,487,000		P 88,023,000
	National Capital Region (NCR)	75,536,000	12,487,000		88,023,000
	Total New Appropriations	P 75,536,000	P 12,487,000		P 88,023,000

Special Provision(s)

1. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the activities in the amounts indicated under the Details of the FY 2014 Budget attached as Annex A (Volume 1) of this Act.

PERFORMANCE INFORMATION**KEY STRATEGIES :**

1. Preserve and enforce order in electoral proceedings
2. Exclusive control, supervision and direction of all matters pertaining to electoral protests

MAJOR FINAL OUTPUTS (MFO) / PERFORMANCE INDICATORS

Targets

MFO 1: DECISIONS/RESOLUTIONS OF CASES INVOLVING THE PRESIDENT AND THE VICE-PRESIDENT

No. of PET electoral resolutions/decisions

0

C. SANDIGANBAYAN

STRATEGIC OBJECTIVES

MANDATE

The Sandiganbayan is a constitutionally mandated court, of the same level as the Court of Appeals, established to try and decide criminal and civil cases against government officials and employees accused of graft and corruption and other offenses. The Term is a Tagalog word meaning "support of the nation." Implicit in the name is the idea that the people can rely on this body for the attainment of the specific goals addressed to its attention.

VISION

We envision a judicial institution that the Filipino people can rely on for the attainment of the highest norms of official conduct required of public officers and employees

MISSION

The Sandiganbayan's mission is to give life and meaning to the constitutional precept that a public office is a public trust and to impress upon public officers and employees their duty to serve with the highest degree of responsibility, integrity, loyalty and efficiency that they are at all times accountable to the people with. It carries out this objective by conducting expeditious trials of criminal and civil cases involving offenses committed by public officers and employees, including those employed in government-owned or controlled corporations.

KEY RESULT AREAS

Transparency, accountability and open governance

SECTOR OUTCOME

Rule of law

ORGANIZATIONAL OUTCOME

Expeditious adjudication of cases involving graft and corrupt practices committed by public officials, employees and accomplices

New Appropriations, by Program/Project

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Current Operating Expenditures

PROGRAMS	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
100000000 General Administration and Support	P 68,487,000	P 29,892,000	P	98,379,000

GENERAL APPROPRIATIONS ACT, FY 2014

200000000	Support to Operation	4,387,000	8,047,000		12,434,000
300000000	Operations	110,432,000	83,047,000	89,118,000	282,597,000
	MFO 1 : Resolutions/Decisions of Cases Under Its Jurisdiction	110,432,000	83,047,000	89,118,000	282,597,000
	Total, Programs	183,306,000	120,986,000	89,118,000	393,410,000
	TOTAL NEW APPROPRIATIONS	P 183,306,000	P 120,986,000	P 89,118,000	P 393,410,000

New Appropriations, by Central/Regional Allocation

Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
REGION				
Regional Allocation	P 183,306,000	P 120,986,000	P 89,118,000	P 393,410,000
National Capital Region (NCR)	183,306,000	120,986,000	89,118,000	393,410,000
Total New Appropriations	P 183,306,000	P 120,986,000	P 89,118,000	P 393,410,000

Special Provision(s)

1. **Administration of Appropriations.** The appropriations provided herein for the Sandiganbayan shall be administered by its Presiding Justice, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292 and other pertinent budgeting, accounting and auditing rules and regulations.

2. **Payment of Adjusted Pension Rates to Retired Justices.** The amount appropriated herein for payment of pensions to retired Judges and Justices shall include the payment of pensions at the adjusted rates to retired Justices entitled thereto pursuant to Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and SC A.M. No. 91-8-225-C.A.

3. **Non-Recurring Expenses.** All non-recurring appropriations herein such as, but not limited to, foreign-assisted projects and locally-funded projects, shall not form part of the Judiciary's appropriations that may not be reduced by Congress under Section 3, Article VIII of the Constitution.

4. **Appropriations for Programs and Specific Activities.** The amounts appropriated herein for the programs of the agency shall be used specifically for the activities in the amounts indicated under the Details of the FY 2014 Budget attached as Annex A (Volume 1) of this Act.

PERFORMANCE INFORMATION

KEY STRATEGIES

The Sandiganbayan conducts expeditious trials of criminal and civil cases involving offenses committed by public officers and employees, including those employed in Government-Owned and/or Controlled Corporations.

MAJOR FINAL OUTPUTS (MFO) / PERFORMANCE INDICATORS

Targets

MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION

Cases received/processed	3,300
Cases disposed	408
Percentage of cases disposed	12%

D. COURT OF APPEALS**STRATEGIC OBJECTIVES****MANDATE**

The Court of Appeals was created on December 3, 1935 by virtue of Commonwealth Act No. 3 and formally organized on February 1, 1936. Its principal mandate is to exercise appellate jurisdiction on all cases not falling within the original and exclusive jurisdiction of the Supreme Court. Its decisions are final except when appealed to the Supreme Court on questions of law. It also exercises original jurisdiction on the issuance of writs of mandamus, prohibition, injunction, certiorari, habeas corpus and all other writs whether or not in aid of its appellate jurisdiction. Under Batas Pambansa Blg. 129 or the Judiciary Reorganization Act of 1980, in addition to its original mandate, it was vested the authority to assume jurisdiction over actions for annulment of judgements of the Regional Trial Courts and the power to try and conduct hearings, receive evidence and perform all acts necessary to resolve factual issues falling within its original and appellate jurisdiction. As per Republic Act No. 7902 of February 23, 1995, the appellate jurisdiction was expanded to include review of decisions, resolutions, awards or orders of the Securities and Exchange Commission, Social Security System, Employees Compensation Commission and the Civil Service Commission. With the enactment of Republic Act No. 8246, two stations of the Court of Appeals were created - one (1) in Cebu City which exercises jurisdiction over cases coming from the Visayas Region and another in Cagayan de Oro City, exercising jurisdiction over cases coming from the Mindanao Region. As evidenced in the case of St. Martin Funeral Home vs. National Labor Relations Commission, the Court now reviews decisions, orders and awards of the National Labor Relations Commission. The Court also exercises the power of review over decisions of the National Amnesty Commission, Ombudsman and other quasi judicial agencies not falling within the original and exclusive jurisdiction of the Supreme Court. In accordance with the decision in People vs. Mateo, cases decided by the Regional Trial Courts where the penalty imposed is reclusion perpetua or life imprisonment or death are now brought to the Court of Appeals for appellate review. Under Republic Act No. 9160 or the Anti-Money Laundering Act, the Court of Appeals exercises jurisdiction over actions for freezing of any monetary instrument or property alleged to be the proceeds of any unlawful activity as defined by law. Upon the implementation of Republic Act No. 9372 dated February 19, 2007, the Court of Appeals was vested with jurisdiction to act on cases involving crimes of terrorism and all other matters, incident or related to the crimes and acts punishable under the said law. For that matter, the Supreme Court, in Administrative Order No. 118-2007 designated the First, Second and Third Divisions of the Court of Appeals to handle such cases coming from Metro Manila and Luzon. All Divisions in Cebu City and Cagayan de Oro City stations will handle terrorism cases coming from Visayas and Mindanao, respectively.

VISION

A Court where judicial excellence is a daily reality

MISSION

It is our desire to bring out the true essence of justice. Towards this end, we commit to give our best efforts in elevating the level of efficiency of the members, officials and employees of the Court and to put to greater heights their social consciousness and moral values concerning their responsibilities to the people they serve. It has always been our goal to increase our output by deciding expeditiously and judiciously all cases filed with the Court, thus reducing backlog despite the limited resources granted to the Court.

KEY RESULT AREAS

Just and lasting peace and the rule of law

SECTOR OUTCOME

Rule of law

ORGANIZATIONAL OUTCOME

Resolutions/decisions in appealed and other cases under its jurisdiction

New Appropriations, by Program/Project

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS					
100000000	General Administration and Support	P 630,441,000	P 248,782,000	P 52,000,000	P 931,223,000
300000000	Operations	308,414,000	168,492,000	18,000,000	494,906,000
	MFO 1 : Resolutions/Decisions in Appealed And Other Cases Under Its Jurisdiction	308,414,000	168,492,000	18,000,000	494,906,000
Total, Programs		938,855,000	417,274,000	70,000,000	1,426,129,000
TOTAL NEW APPROPRIATIONS		P 938,855,000	P 417,274,000	P 70,000,000	P 1,426,129,000

New Appropriations, by Central/Regional Allocation

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
REGION					
Regional Allocation		P 938,855,000	P 417,274,000	P 70,000,000	P 1,426,129,000
	National Capital Region (NCR)	938,855,000	417,274,000	70,000,000	1,426,129,000
Total New Appropriations		P 938,855,000	P 417,274,000	P 70,000,000	P 1,426,129,000

Special Provision(s)

1. **Administration of Appropriations.** The appropriations provided herein for the Court of Appeals shall be administered by its Presiding Justice, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292, and other pertinent budgeting, accounting and auditing rules and regulations.

2. **Payment of Adjusted Pension Rates to Retired Justices.** The amount appropriated herein for payment of pensions to retired Judges and Justices shall include the payment of pensions at the adjusted rates to retired Justices entitled thereto pursuant to Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and SC A.M. No. 91-8-225-C.A.

3. **Non-Recurring Expenses.** All non-recurring appropriations herein such as, but not limited to, foreign-assisted projects and locally-funded projects, shall not form part of the Judiciary's appropriations that may not be reduced by Congress under Section 3, Article VIII of the Constitution.

4. **Appropriations for Programs and Specific Activities.** The amounts appropriated herein for the programs of the agency shall be used specifically for the activities in the amounts indicated under the Details of the FY 2014 Budget attached as Annex A (Volume 1) of this Act.

PERFORMANCE INFORMATION**KEY STRATEGIES :**

Expeditious and judicious decision of appealed cases and other cases under its jurisdiction

MAJOR FINAL OUTPUTS (MFO) / PERFORMANCE INDICATORS**Targets****MFO 1: RESOLUTIONS/DECISIONS IN APPEALED AND OTHER CASES UNDER ITS JURISDICTION**

No. of cases received/handled	30,959
No. of cases disposed	15,398
Disposition rate	50%

E. COURT OF TAX APPEALS**STRATEGIC OBJECTIVES****MANDATE**

The Court of Tax Appeals (CTA) has exclusive appellate jurisdiction to review by appeal decisions or inaction of the Commissioner of Internal Revenue or of the Commissioner of Customs involving their respective responsibilities under the National Internal Revenue Code and the Customs Law, respectively, and those of the Secretary of Finance in automatic review cases where the decisions of the Commissioner of Internal Revenue or of Customs favorable to the taxpayer are elevated to the Finance Secretary; also those of the Secretary of Trade and Industry, in the case of non-agricultural product, commodity or article; or the Secretary of Agriculture, in the case of agricultural product, commodity or article, in connection with the imposition of the Anti-Dumping Duty, Countervailing and Safeguard Duty. This original and appellate jurisdiction includes criminal cases involving violations of the National Internal Revenue Code or the Tariff and Customs Code; decisions of Regional Trial Courts (RTCs) in local tax cases, and of the Central Board of Assessment Appeals (CBAA) in cases involving the assessment and taxation of real property; and collection of taxes the assessment of which has already become final.

VISION

To remain worthy of public trust and confidence, the CTA has maintained its impartiality, competence, transparency, and faithful compliance with tax laws.

MISSION

To achieve its vision, the Court is guided by the following principles:

1. fair and speedy collection of taxes by the Government;
2. adequate judicial remedies to taxpayers against unreasonable or unjust tax assessments and refund of excessive or erroneously collected taxes;
3. proper interpretation of tax statutes;
4. adherence to the independence of the Judiciary; and
5. utmost deference for public trust and confidence in the Judiciary.

KEY RESULT AREAS

Just and lasting peace and the rule of law

SECTOR OUTCOME

Resolutions/decisions of cases under its jurisdiction

ORGANIZATIONAL OUTCOME

Speedy and fair dispensation of justice relating to tax cases

New Appropriations, by Program/Project

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		<u>Current Operating Expenditures</u>			
		<u>Personnel</u>	<u>Maintenance</u>	<u>Capital</u>	<u>Total</u>
		<u>Services</u>	<u>and Other</u>	<u>Outlays</u>	
			<u>Operating</u>		
			<u>Expenses</u>		
PROGRAMS					
100000000	General Administration and Support	P 110,906,000	P 25,692,000	P	P 136,598,000
300000000	Operations	59,422,000	45,580,000	3,000,000	108,002,000
	MFO 1 : Resolutions/Decisions of Cases Under Its Jurisdiction	59,422,000	45,580,000	3,000,000	108,002,000
	Total, Programs	170,328,000	71,272,000	3,000,000	244,600,000
	TOTAL NEW APPROPRIATIONS	P 170,328,000	P 71,272,000	P 3,000,000	P 244,600,000

New Appropriations, by Central/Regional Allocation

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		<u>Current Operating Expenditures</u>			
		<u>Personnel</u>	<u>Maintenance</u>	<u>Capital</u>	<u>Total</u>
		<u>Services</u>	<u>and Other</u>	<u>Outlays</u>	
			<u>Operating</u>		
			<u>Expenses</u>		
REGION					
	Regional Allocation	P 170,328,000	P 71,272,000	P 3,000,000	P 244,600,000
	National Capital Region (NCR)	170,328,000	71,272,000	3,000,000	244,600,000
	New Appropriations	P 170,328,000	P 71,272,000	P 3,000,000	P 244,600,000

Special Provision(s)

1. Administration of Appropriations. The appropriations provided herein for the Court of Tax Appeals shall be administered by its Presiding Justice, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292, and other pertinent budgeting, accounting and auditing rules and regulations.

2. Payment of Adjusted Pension Rates to Retired Justices. The amount appropriated herein for payment of pensions to retired Judges and Justices shall include the payment of pensions at the adjusted rates to retired Justices entitled thereto pursuant to Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and SC A.M. No. 91-8-225-C.A.

3. Non-Recurring Expenses. All non-recurring appropriations herein such as, but not limited to, foreign-assisted projects and locally-funded projects, shall not form part of the Judiciary's appropriations that may not be reduced by Congress under Section 3, Article VIII of the Constitution.

4. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the activities in the amounts indicated under the Details of the FY 2014 Budget attached as Annex A (Volume 1) of this Act.

PERFORMANCE INFORMATION

KEY STRATEGIES :

To remain worthy of public trust and confidence, the CTA has maintained its impartiality, competent, transparency and faithful compliance with tax laws.

MAJOR FINAL OUTPUTS (MFO) / PERFORMANCE INDICATORS

Targets

MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION

No. of cases received/handled	1,187
No. of cases disposed	415
Disposition rate	35%

**GENERAL SUMMARY
THE JUDICIARY**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. Supreme Court of the Philippines and the Lower Courts	P12,967,504,000	P 3,266,150,000	P 174,000,000	P16,407,654,000
B. Presidential Electoral Tribunal	75,536,000	12,487,000		88,023,000
C. Sandiganbayan	183,306,000	120,986,000	89,118,000	393,410,000
D. Court of Appeals	938,855,000	417,274,000	70,000,000	1,426,129,000
E. Court of Tax Appeals	170,328,000	71,272,000	3,000,000	244,600,000
Total New Appropriations, The Judiciary	P14,335,529,000	P 3,888,169,000	P 336,118,000	P18,559,816,000